OIPE IAP55 FEB 13 2006 PATENT & TRADEMARK OFFICE

PATENT
Attorney Docket No.: 16869G-088100US
Client Ref. No.: 340300155US01

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:	Confirmation No.: 8085
HITOSHI YOSHIDA *et al.*	Examiner: Natalia Figueroa
Application No.: 10/677,071	Technology Center/Art Unit: 2651
Filed: September 30, 2003	**AMENDMENT**
For: METHOD FOR COMPENSATING TIMING TO START DATA RECORDING AND MAGNETIC DISK DEVICE USING SAME	
Customer No.: 20350	

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed November 1, 2005, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.